

1. How the School Field Is Used

The School field designates a specific, physical school structure or group of structures that form a campus as identified in the *California Public School Directory*. The field refers to the physical location of the school building or buildings where students attend class. It is a unit under a principal's responsibility for which a unique set of test scores is reported.

The School field applies to expenditure accounts and may be used in revenue accounts and balance sheet accounts. A generic district-wide site or clearing account is used to capture costs not readily assignable to a particular site. These district-wide costs may be distributed back to the school sites.

Although the field is mandated, reporting to the state at this level is not required at this time. Counties and districts, however, should build into their systems a capacity to house this field for use in the future.

The codes for the School field will be assigned by each school district. The California Department of Education will create a translation table that will match the district-assigned code with the CDS (county district school) code in the *California Public School Directory*. District-assigned codes that do not correspond to the CDS codes in the *California Public School Directory* will be considered district-wide sites.

The following page provides an example of how to use the School field if an LEA chooses to use that field.

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2. Examples of Coding the School Field

Revenue Transaction

The school district receives instructional materials funding. The revenue would be coded as follows:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	7155	0	0000	0000	8590	000
01	7160	0	0000	0000	8590	000

- Fund 01 is the General Fund.
- Resource 7155 is Instructional Materials: Grades K–8, and Resource 7160 is Instructional Materials: Grades 9–12.
- Project Year is not required in this example.
- Goal is generally not required for revenues.
- Function is not required for revenues.
- Object 8590 is All Other State Revenue.
- **School is not required.**

Expenditure Transaction

The district uses Instructional Materials revenue to purchase reading textbooks for grade six at ABC Elementary School and science textbooks for QRS High School.

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	7155	0	1110	1000	4100	123
01	7160	0	1110	1000	4100	223

- Fund 01 is the General Fund.
- Resource 7155 is Instructional Materials: Grades K–8; and Resource 7160 is Instructional Materials: Grades 9–12.
- Project Year is not required in this example.
- Goal 1110 is Regular Education, K–12.
- Function 1000 is Instruction.
- Object 4100 is Approved Textbooks and Core Curricula Materials.
- **School 123 is the ABC Elementary School; School 223 is QRS High School. Coding to the School field is not required; however, LEAs may wish to code expenditures for local information.**

Balance Sheet Transaction

At year-end the fund balance is restricted for unspent Instructional Material money:

<u>Fund/Group</u>	<u>Resource</u>	<u>Project Year</u>	<u>Goal</u>	<u>Function</u>	<u>Object</u>	<u>School</u>
01	7155	0	0000	0000	9740	000
01	7160	0	0000	0000	9740	000

- Fund 01 is the General Fund.
- Resource 7155 is Instructional Materials: Grades K–8, and Resource 7160 is Instructional Materials: Grades 9–12.
- Project Year is not required in this example.
- Goal is not required for balance sheet transactions.
- Function is not required in balance sheet transactions.
- Object 9740 is Legally Restricted Balance and is established in the fund balance.
- **School is not required.**